Attorney Docket No. SMIN-00100

Remarks

The Commissioner is hereby authorized to charge any fees due or credit any overpayment to Deposit Account No. 50-2421.

If there are any questions regarding this correspondence, please contact the undersigned at (408) 288-7588.

Respectfully submitted,

Dated: July 21, 2004

David R. Stevens Reg. No. 38,626

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